

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF OKLAHOMA

IN RE:

PUSHMATAHA COUNTY – CITY OF ANTLERS
HOSPITAL AUTHORITY,

Debtor.

Case No. 16-81001
(Chapter 9)

**DEBTOR'S COMBINED (I) OBJECTION TO THE APPLICATION FOR
PAYMENT OF THE IRS ADMINISTRATIVE PROOF OF CLAIM [Doc. #235],
AND (II) OBJECTION TO PROOF OF CLAIM [Claim #30]**

Pushmataha County – City of Antlers Hospital Authority (“Debtor”), files this *Combined (I) Objection to the Application for Payment of the IRS Administrative Proof of Claim [Doc. #235], and (II) Objection to Proof of Claim [Claim #30]*, and in support states as follows:

1. On February 5, 2020, IRS filed a *Second Amended Proof of Claim* [Claim #30] (IRS’s Proof of Claim, including all amendments, the “IRS POC”).
2. The IRS POC seeks an administrative claim for taxes, interest and penalties in the amount of \$83,636.15 under 11 U.S.C. §503(a).
3. On February 10, 2020, the IRS filed its *Application for Payment of the IRS Administrative Proof of Claim* [Doc. # 235] (the Application”).
4. The Application duplicates the request for the \$83,636.15 administrative expense claim set forth in the IRS POC, and thus subsumes and supersedes the IRS POC.
5. To the extent necessary for procedural clarification, the Debtor’s Objection to the Application applies with equal force to the Proof of Claim.
6. The IRS POC and the Application are collectively referred to as the “Administrative Claim.”

7. The Debtor objects to the Administrative Claim because, as filed, it is not supported by adequate evidentiary material.

8. The Debtor objects to the Administrative Claim because its amount is not consistent with records of Debtors and exceeds amount owed to Claimant.

9. The Debtor further objects to the Administrative Claim because it asserts an amount, in whole or in part, not allowable as a claim entitled to priority pursuant to 11 U.S.C. § 507(a).

WHEREFORE, Debtor requests that the Court deny the Administrative Claim as filed.

Respectfully Submitted,

/s/ Jeffrey E. Tate
J. Clay Christensen (OBA # 11789)
Jeffrey E. Tate (OBA #17150)
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ATTORNEYS FOR DEBTOR

CERTIFICATE OF SERVICE

This is to certify that on the date of filing, the above and foregoing was:

Served via First Class U.S. Mail, postage prepaid, to Claimant, at the address stated in Proof of Claim #30, which is

Internal Revenue Service
Dorcas Basaldua
Revenue Officer
1919 Smith Street
M/S 5024
Houston, TX 77002

and was transmitted to the Clerk of the Court using the ECF System.

/s/ Jeffrey E. Tate
Jeffrey E. Tate